

# **Exhibit L**

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MEGAIMPEX | MEGATRANS | MEGAFEEDER | MEGATECH | MEGATRANSPORT | MEGAAIR |  
MSC | MLOG | INSHIPPING | INSERVEY | INSHIP | INTRA21 | SEAEXPRESS

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FORBES FORBES CAMPBELL | FORBES SHIPPING | FORBES FERRY | FORBES LATHAM | FOI  
FORBES TELECOM | FORBES LOGICOM | SEACON | SEALOG

Join The Mega Experience

Corporate Structure

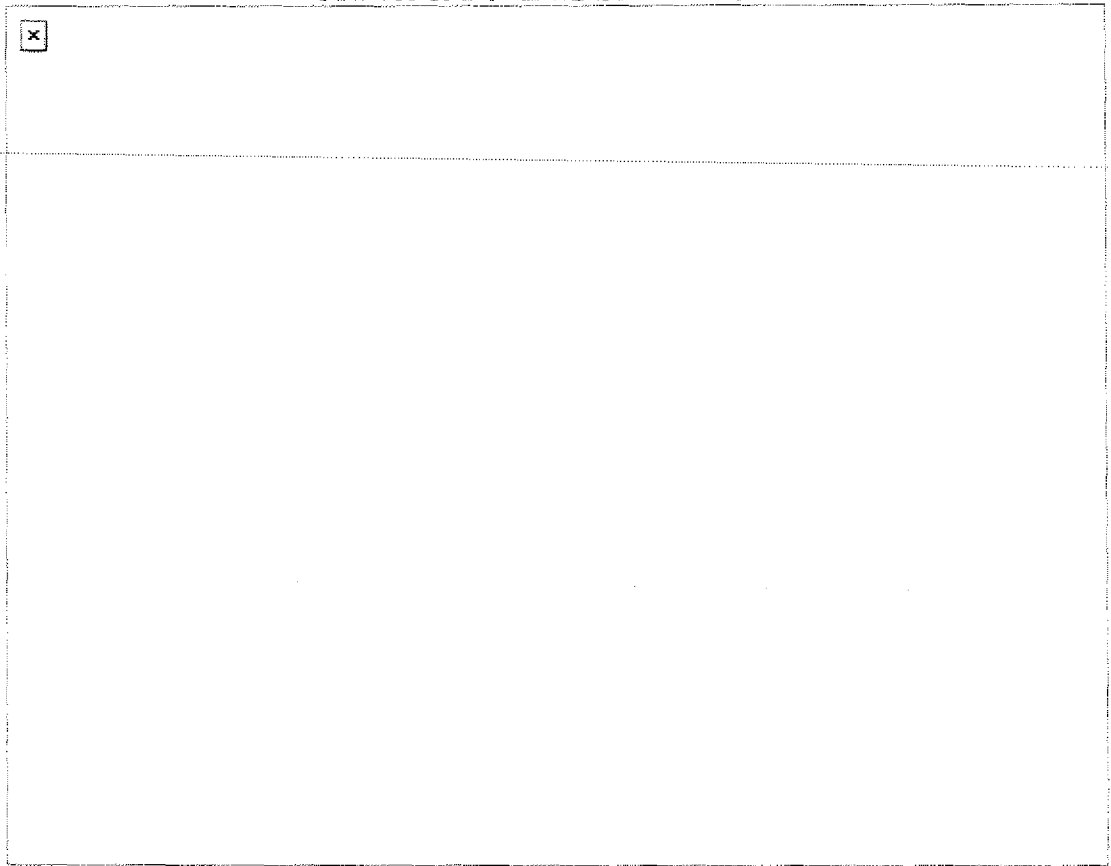
### MEGA IN STRUCTURE

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### FORBES STRUCTURE

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### MEGA & FORBES STRUCTURE



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